

Travel & Tourism Taxes - Transient Room Tax

Rank	County	2002 TRT Collections	Percent of State Total	Rank	County	2002 TRT Collections	Percent of State Total
1	Salt Lake	\$8,994,658	45.0%	16	Carbon	\$160,321	0.8%
2	Summit	\$3,423,351	17.1%	17	Tooele	\$128,295	0.6%
3	Washington	\$1,296,178	6.5%	18	Beaver	\$104,583	0.5%
4	Utah	\$1,060,436	5.3%	19	Wayne	\$86,763	0.4%
5	Grand	\$836,160	4.2%	20	Millard	\$82,729	0.4%
6	Davis	\$665,749	3.3%	21	Box Elder	\$80,886	0.4%
7	Weber	\$586,481	2.9%	22	Juab	\$74,783	0.4%
8	Garfield	\$437,713	2.2%	23	Rich	\$69,190	0.3%
9	Iron	\$409,594	2.0%	24	Daggett	\$59,795	0.3%
10	Kane	\$251,410	1.3%	25	Sanpete	\$45,238	0.2%
11	Wasatch	\$249,980	1.2%	26	Duchesne	\$25,992	0.1%
12	Cache	\$248,004	1.2%	27	Emery	\$23,026	0.1%
13	San Juan	\$221,689	1.1%	28	Morgan	\$7,839	0.0%
14	Sevier	\$202,270	1.0%	29	Piute	\$6,099	0.0%
15	Uintah	\$165,547	0.8%				

Gross Transient Room Tax Collections 1997 to 2002

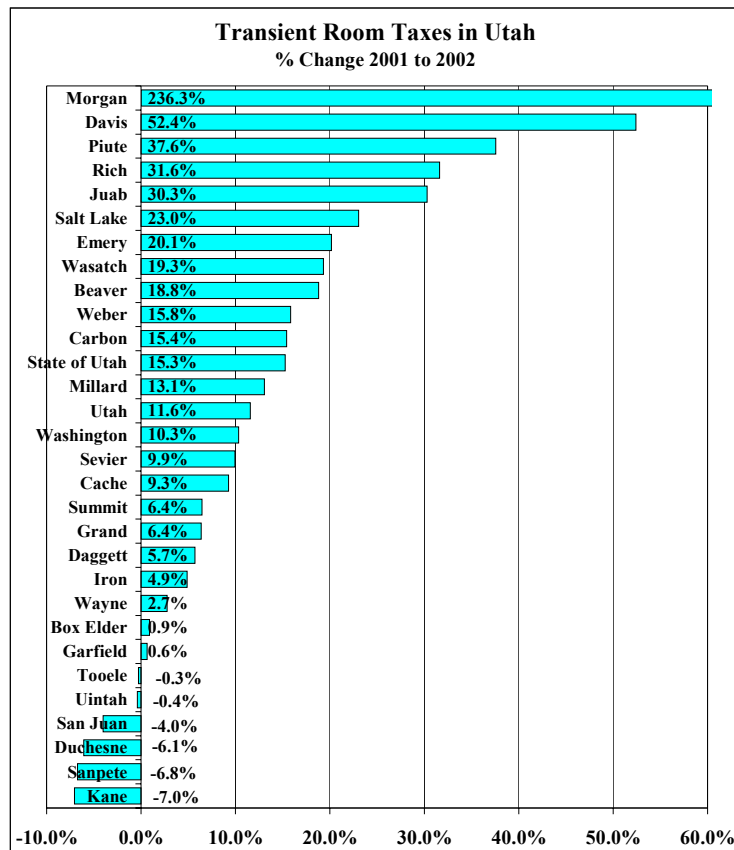
County	1997	1998	1999	2000	2001	2002	% Change 2001-02	AAPC 1997-2002
Beaver	\$81,209	\$89,864	\$86,105	\$92,286	\$88,023	\$104,583	18.8%	5.2%
Box Elder	\$73,584	\$82,303	\$80,775	\$83,040	\$80,173	\$80,886	0.9%	1.9%
Cache	\$184,355	\$223,850	\$225,536	\$235,150	\$226,991	\$248,004	9.3%	6.1%
Carbon	\$104,708	\$110,124	\$134,343	\$134,239	\$138,921	\$160,321	15.4%	8.9%
Daggett	\$39,744	\$54,520	\$53,099	\$53,507	\$56,567	\$59,795	5.7%	8.5%
Davis	\$367,806	\$402,862	\$399,900	\$458,732	\$436,783	\$665,749	52.4%	12.6%
Duchesne	\$22,158	\$28,898	\$23,347	\$25,326	\$27,668	\$25,992	-6.1%	3.2%
Emery	(\$14,791)	\$42,141	\$27,893	\$22,087	\$19,165	\$23,026	20.1%	67.4%
Garfield	\$479,131	\$484,655	\$497,333	\$489,572	\$434,922	\$437,713	0.6%	-1.8%
Grand	\$754,769	\$740,308	\$828,468	\$800,207	\$786,134	\$836,160	6.4%	2.1%
Iron	\$366,593	\$366,425	\$383,292	\$421,733	\$390,515	\$409,594	4.9%	2.2%
Juab	\$50,787	\$53,102	\$57,229	\$59,345	\$57,396	\$74,783	30.3%	8.0%
Kane	\$268,200	\$247,651	\$276,509	\$283,927	\$270,451	\$251,410	-7.0%	-1.3%
Millard	\$64,275	\$59,910	\$65,383	\$70,107	\$73,176	\$82,729	13.1%	5.2%
Morgan	\$1,069	\$872	\$958	\$1,146	\$2,331	\$7,839	236.3%	49.0%
Piute	\$4,596	\$5,598	\$5,212	\$5,113	\$4,434	\$6,099	37.6%	5.8%
Rich	\$36,648	\$40,472	\$47,364	\$52,306	\$52,570	\$69,190	31.6%	13.6%
Salt Lake	\$7,027,907	\$7,154,388	\$6,893,929	\$7,058,569	\$7,310,180	\$8,994,658	23.0%	5.1%
San Juan	\$244,427	\$260,651	\$259,123	\$247,293	\$230,996	\$221,689	-4.0%	-1.9%
Sanpete	\$35,956	\$39,707	\$40,096	\$35,463	\$48,513	\$45,238	-6.8%	4.7%
Sevier	\$156,110	\$152,558	\$170,802	\$173,229	\$183,979	\$202,270	9.9%	5.3%
Summit	\$2,395,663	\$2,666,280	\$2,718,141	\$2,958,794	\$3,215,994	\$3,423,351	6.4%	7.4%
Tooele	\$127,199	\$117,729	\$112,691	\$139,746	\$128,664	\$128,295	-0.3%	0.2%
Uintah	\$134,748	\$159,158	\$150,582	\$163,022	\$163,176	\$162,547	-0.4%	3.8%
Utah	\$821,400	\$832,651	\$948,424	\$1,003,871	\$950,607	\$1,060,436	11.6%	5.2%
Wasatch	\$188,710	\$193,731	\$206,034	\$218,183	\$209,492	\$249,980	19.3%	5.8%
Washington	\$966,052	\$1,023,357	\$1,094,122	\$1,138,387	\$1,174,808	\$1,296,178	10.3%	6.1%
Wayne	\$82,040	\$88,513	\$95,099	\$101,188	\$84,445	\$86,763	2.7%	1.1%
Weber	\$509,753	\$490,449	\$478,078	\$505,701	\$506,298	\$586,481	15.8%	2.8%
State of Utah	\$15,574,805	\$16,212,725	\$16,359,866	\$17,031,269	\$17,353,371	\$20,001,560	15.3%	5.1%

Special Transient Room Tax Collections 1997 to 2002

County	1997	1998	1999	2000	2001	2002	% Change 2001-02	AAPC 1997-2002
Salt Lake	\$1,171,318	\$1,192,398	\$1,148,988	\$1,176,428	\$1,218,363	\$1,499,110	23.0%	5.1%

Note: TRT Collections do not include the 1% to 1.5% municipal transient room tax imposed in some municipalities. Beginning in 1991, counties of the first class were authorized to collect an additional 0.5% transient room tax as part of the Tourism, Recreation, Cultural and Convention Facilities (TRCC) Tax.

Travel & Tourism Taxes - Transient Room Tax



The Transient Room Tax is applied to the rental charge for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The tax rate is levied up to 3% of the rental charge as fixed by county ordinance. Currently, the tax rate is 3% in all counties.

The statewide TRT is distributed to the respective Utah counties for which the Tax Commission acts as agent. Counties may also choose to collect the tax themselves.

The TRT revenues may be used to establish and promote recreation, tourism, film production and conventions, to purchase or lease land and/or facilities related to convention meeting rooms, exhibit halls, visitor information centers, museums and related facilities, to mitigate the impacts of recreation, tourism or conventions in counties of the 4th, 5th and 6th class or to repay bond indebtedness.

No more than 1/3 of the tax may be used for "brick and mortar" expenses or bond issuance/repayment.

-- See Appendix C for specific tax code.

